

OPINION  
54-69

October 25, 1954 (OPINION)

INSTITUTIONS

RE: Special Assessments - Liability for

We have received your letter of October 7, 1954, asking whether the state board of higher education is justified in authorizing an institution to pay special assessment taxes when there is no dispute as to the benefits derived.

The only branch of the government exempt by law from the payment of special assessment taxes is the federal government.

While the law specifically provides that counties, cities, villages, school districts, park districts, and townships are not exempt from such payments, and does not mention the state or state institutions, it is our view that since the law does not specifically exempt the state and its institutions from the payment of special assessment taxes that they are liable for such assessments. We, therefore, believe the board of higher education is legally correct when it authorizes state institutions to pay such special assessments.

LESLIE R. BURGUM

Attorney General